

(m) For the purposes of this article, sales of mill machinery or mill machinery parts and accessories to manufacturing industries and plants may be classified as wholesale sales and, therefore, only subject to the wholesale rate of tax.

Mill machinery  
subject only to  
wholesale tax.

(n) Sales of horses and/or mules.

Horses and mules.

(o) Sales of coffins or caskets which do not sell for more than one hundred dollars (\$100.00).

Coffins.

Every merchant selling merchandise to other merchants for resale shall deliver to the customer a bill of sale for each sale of merchandise, whether sold for cash or on credit, and shall make and retain a duplicate or carbon copy of each such bill of sale, and shall keep a file of all such duplicate bills of sale for at least three years from date of sale, or until inspected and audited by a representative of the Department of Revenue. Failure to comply with the provisions of this subsection shall subject the seller to liability for tax upon such sales at the rate of tax levied in this article upon retail sales.

Merchants re-  
quired to keep  
duplicate or copy  
of bills of sale.

Penalty for failure  
to keep bills of  
sale.

Unless records are kept in such manner as will accurately disclose separate accounting of sales of taxable and non-taxable merchandise and in such form as may be accurately and conveniently checked by the representative of the Department of Revenue, the exemptions herein made shall not be allowed, and it shall be the duty of the commissioner or his agents to assess a tax upon the total gross sales at the rate of tax levied upon retail sales, and if records are not kept showing total gross sales, it shall be the duty of the commissioner or his agents to assess a tax upon an estimation of sales upon the best information obtainable.

Separate records  
kept of sales of  
taxable and non-  
taxable merchan-  
dise.

Assessment by  
Commissioner  
upon failure.

*SEC. 407. Taxes payable; failure to make return; duty and power of commissioner.*

The taxes levied in this article shall be due and payable in monthly installments on or before the fifteenth day of the month next succeeding the month in which the tax accrues. Every taxpayer liable for the tax imposed by this article shall, on or before the fifteenth day of the month, make out or prepare a return on the blank report form furnished by the Commissioner of Revenue, showing the total gross sales, the sales exempted from the tax, the net taxable sales, the amount of tax covering sales in the preceding month, and shall mail same, together with the remittance for the amount of the tax, to the commissioner. Such monthly return shall be signed by the taxpayer or a duly authorized agent of the taxpayer.

Taxes payable in  
monthly install-  
ments.

Monthly returns  
of taxpayers.

(a) Delayed returns: If a delinquent return or a return without remittance for the amount of tax shown to be due is received by the commissioner or his duly authorized agents, the taxpayer

Penalty for delin-  
quent returns.